

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1196 be amended to read as follows:

- 1 Page 47, line 25, after "attributed" insert "**maximum**".
- 2 Page 49, between lines 30 and 31, begin a new paragraph and insert:
- 3 "SECTION 40. IC 6-3.5-1.1-15, AS AMENDED BY P.L.283-2001,
- 4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 JULY 1, 2002]: Sec. 15. (a) As used in this section, "attributed
- 6 **maximum** levy" of a civil taxing unit means the sum of:
- 7 (1) the **civil unit's maximum permissible** ad valorem property
- 8 tax levy ~~of the civil taxing unit that is currently being collected at~~
- 9 ~~the time the allocation is made; for the preceding calendar year;~~
- 10 plus
- 11 (2) the ~~current~~ **maximum permissible** ad valorem property tax
- 12 levy **for the preceding calendar year** of any special taxing
- 13 district, authority, board, or other entity formed to discharge
- 14 governmental services or functions on behalf of or ordinarily
- 15 attributable to the civil taxing unit; plus
- 16 (3) the amount of federal revenue sharing funds and certified
- 17 shares that were used by the civil taxing unit (or any special
- 18 taxing district, authority, board, or other entity formed to
- 19 discharge governmental services or functions on behalf of or
- 20 ordinarily attributable to the civil taxing unit) to reduce its ad
- 21 valorem property tax levies below the limits imposed by
- 22 IC 6-1.1-18.5; plus
- 23 (4) in the case of a county, an amount equal to:
- 24 (A) the property taxes imposed by the county in 1999 for the

county's welfare fund and welfare administration fund; plus
 (B) after December 31, 2002, the greater of zero (0) or the
 difference between:

- (i) the county hospital care for the indigent property tax levy imposed by the county in 2002, adjusted each year after 2002 by the statewide average assessed value growth quotient described in IC 12-16-14-3; minus
- (ii) the current uninsured parents program property tax levy imposed by the county; **plus**

(5) in the case of a county, an amount equal to the county's maximum county family and children property tax levy for the preceding calendar year as determined under IC 6-1.1-18.6.

(b) As used in this section, "maximum permissible ad valorem property tax levy for the preceding calendar year" has the meaning set forth in IC 6-1.1-18.5-1

(c) The part of a county's certified distribution that is to be used as certified shares shall be allocated only among the county's civil taxing units. Each civil taxing unit of a county is entitled to receive a percentage of the certified shares to be distributed in the county equal to the ratio of its attributed levy to the total attributed levies of all civil taxing units of the county.

~~(c)~~ (d) The local government tax control board established by IC 6-1.1-18.5-11 shall determine the attributed **maximum** levies of civil taxing units that are entitled to receive certified shares during a calendar year. If the ad valorem property tax levy of any special taxing district, authority, board, or other entity is attributed to another civil taxing unit under subsection ~~(b)(2)~~, (a)(2), then the special taxing district, authority, board, or other entity shall not be treated as having an attributed **maximum** levy of its own. The local government tax control board shall certify the attributed **maximum** levy amounts to the appropriate county auditor. The county auditor shall then allocate the certified shares among the civil taxing units of the auditor's county.

~~(d)~~ (e) Certified shares received by a civil taxing unit shall be treated as additional revenue for the purpose of fixing its budget for the calendar year during which the certified shares will be received. The certified shares may be allocated to or appropriated for any purpose, including property tax relief or a transfer of funds to another civil taxing unit whose levy was attributed to the civil taxing unit in the determination of its attributed levy."

Page 57, between lines 9 and 10, begin a new paragraph and insert:
 "SECTION 49. IC 6-3.5-6-18, AS AMENDED BY P.L.283-2001, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 18. (a) The revenue a county auditor receives under this chapter shall be used to:

- (1) replace the amount, if any, of property tax revenue lost due to

the allowance of an increased homestead credit within the county;

(2) fund the operation of a public communications system and computer facilities district as provided in an election, if any, made by the county fiscal body under IC 36-8-15-19(b);

(3) fund the operation of a public transportation corporation as provided in an election, if any, made by the county fiscal body under IC 36-9-4-42;

(4) make payments permitted under IC 36-7-15.1-17.5;

(5) make payments permitted under subsection (i); and

(6) make distributions of distributive shares to the civil taxing units of a county.

(b) The county auditor shall retain from the payments of the county's certified distribution, an amount equal to the revenue lost, if any, due to the increase of the homestead credit within the county. This money shall be distributed to the civil taxing units and school corporations of the county as though they were property tax collections and in such a manner that no civil taxing unit or school corporation shall suffer a net revenue loss due to the allowance of an increased homestead credit.

(c) The county auditor shall retain the amount, if any, specified by the county fiscal body for a particular calendar year under subsection (i), IC 36-7-15.1-17.5, IC 36-8-15-19(b), and IC 36-9-4-42 from the county's certified distribution for that same calendar year. The county auditor shall distribute amounts retained under this subsection to the county.

(d) All certified distribution revenues that are not retained and distributed under subsections (b) and (c) shall be distributed to the civil taxing units of the county as distributive shares.

(e) The amount of distributive shares that each civil taxing unit in a county is entitled to receive during a month equals the product of the following:

(1) The amount of revenue that is to be distributed as distributive shares during that month; multiplied by

(2) A fraction. The numerator of the fraction equals the ~~total property taxes that are first due and payable to the civil taxing unit~~ **the civil taxing unit's maximum permissible property tax levy as determined under IC 6-1.1-18.5** during the calendar year in which the month falls, plus, for a county, **the county's maximum county family and children property tax levy as determined under IC 6-1.1-18.6 during the calendar year in which the month falls,** plus an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund, and after December 31, 2002, the greater of zero (0) or the difference between the county hospital care for the indigent property tax levy imposed by the county in 2002, adjusted each year after 2002 by the statewide average assessed value growth quotient described in

IC 12-16-14-3, minus the current uninsured parents program property tax levy imposed by the county. The denominator of the fraction equals the ~~sum of the total property taxes that are first due and payable to maximum permissible property tax levies under IC 6-1.1-18.5 and IC 6-1.1-18.6~~ all civil taxing units of the county during the calendar year in which the month falls, plus an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund, and after December 31, 2002, the greater of zero (0) or the difference between the county hospital care for the indigent property tax levy imposed by the county in 2002, adjusted each year after 2002 by the statewide average assessed value growth quotient described in IC 12-16-14-3, minus the current uninsured parents program property tax levy imposed by the county.

(f) The state board of tax commissioners shall provide each county auditor with the fractional amount of distributive shares that each civil taxing unit in the auditor's county is entitled to receive monthly under this section.

(g) Notwithstanding subsection (e), if a civil taxing unit of an adopting county does not impose a property tax levy that is first due and payable in a calendar year in which distributive shares are being distributed under this section, that civil taxing unit is entitled to receive a part of the revenue to be distributed as distributive shares under this section within the county. The fractional amount such a civil taxing unit is entitled to receive each month during that calendar year equals the product of the following:

(1) The amount to be distributed as distributive shares during that month; multiplied by

(2) A fraction. The numerator of the fraction equals the budget of that civil taxing unit for that calendar year. The denominator of the fraction equals the aggregate budgets of all civil taxing units of that county for that calendar year.

(h) If for a calendar year a civil taxing unit is allocated a part of a county's distributive shares by subsection (g), then the formula used in subsection (e) to determine all other civil taxing units' distributive shares shall be changed each month for that same year by reducing the amount to be distributed as distributive shares under subsection (e) by the amount of distributive shares allocated under subsection (g) for that same month. The state board of tax commissioners shall make any adjustments required by this subsection and provide them to the appropriate county auditors.

(i) Notwithstanding any other law, a county fiscal body may pledge revenues received under this chapter to the payment of bonds or lease rentals to finance a qualified economic development tax project under IC 36-7-27 in that county or in any other county if the county fiscal body determines that the project will promote significant opportunities

1 for the gainful employment or retention of employment of the county's
2 residents.".

3 Renumber all SECTIONS consecutively.
(Reference is to HB 1196 as printed January 31, 2002.)

Representative Thompson